

H. B. 1063

CHAPTER 440

AN ACT TO VALIDATE THE FORECLOSURE OF TAX
CERTIFICATES IN POLK COUNTY.

Whereas, Polk County is the owner of tax certificates evidencing unpaid and delinquent taxes on numerous lots and parcels of real estate in said County; and

Preamble: Tax certificates owned by Polk County.

Whereas, in many cases a valid foreclosure of said certificates cannot be had on account of the interpretation of the existing laws to the effect that properties must be listed by the owners thereof or the duly authorized agents of the owners, or by the chairman of the Board of County Commissioners, and assessed against and charged to the record owner; and

Invalidity in many cases.

Whereas, it is necessary and desirable that all tax listings in Polk County be validated, and all tax certificates now owned by Polk County be validated to the end that the unpaid taxes on all property in said County may be collected by a sale of the property and a foreclosure of the tax certificates, and the conveyance of a good and valid title to the purchaser: *Now, therefore*,

Necessity of validation.

The General Assembly of North Carolina do enact:

SECTION 1. That all tax listings of real estate in Polk County, whether made by the owners or the duly authorized agents of the owners or by the chairman of the Board of County Commissioners, or by the list taker or tax supervisor, or placed on the books by discovery, and the tax certificates executed and outstanding on all property so listed, be and the same are hereby validated.

All listings validated.

SEC. 2. That all tax certificates in Polk County which have been foreclosed or which are now in process of foreclosure, or which are now outstanding, are declared to be valid evidences of a tax lien against the respective parties and property against which such certificates have been issued and may be foreclosed in the manner now provided by law, and any and all defects or omissions in the listings of the property against which said tax certificates have been issued are hereby declared to be cured and removed.

Certificates validated.

SEC. 3. All laws or parts of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 5th day of May, A.D. 1933.